



# Heritage Foundation's Moore: Flat Tax Is Still a Good Idea, 20 Years After Forbes' Introduction

By Dan Weil

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Steve Forbes, chairman of Forbes Media, put the issue of a flat tax front and center when he ran for the Republican presidential nomination in 1996.

And the idea still holds water, says Stephen Moore, a distinguished visiting fellow at The Heritage Foundation. "Two decades later, the flat tax is again the rage in a presidential primary," he writes in [The Weekly Standard](#).

"A number of GOP [presidential] candidates, including Rand Paul, Rick Perry, Ted Cruz and Scott Walker, are looking to go flat with a radically simplified postcard tax return."

The idea of "ripping up the 70,000-page tax code has visceral appeal to voters," Moore points out.

"The new Republican party has been baptized in the iron logic of the Laffer Curve. High tax rates stifle innovation, work, investment and American competitiveness."

Lower tax rates carry a bonus: "increasing the overall simplicity and efficiency of the tax code," Moore explains. "We don't want investment or spending decisions to be distorted by tax preferences."

However, supporters of a flat tax might have a tough time convincing others of the benefits.

"Flat tax' as a concept does not poll very well. What polls off the charts and what Americans want overwhelmingly from tax policy is 'fairness,'" he notes.

Meanwhile, Richard Rahn, a senior fellow at the Cato Institute, explores the issue of whether we really need the Internal Revenue Service.

"Those in favor of abolishing the present IRS are correct in that the United States certainly can get along perfectly well without the politicized, abusive and rights-trampling tax agency the IRS has become," he writes in [The Washington Times](#).

"There is still no excuse for much of what the IRS does. . . . That includes criminal offenses, such as releasing private taxpayer information and targeting taxpayers on the basis of ideology."

IRS agents complain that they get no respect. "Yet, too many agents engage in thuggish behavior and show no understanding of the unnecessary burdens they place on small businesses and entrepreneurs," Rahn says.

Bottom line: "if the folks at the IRS want respect, then they need to start treating hardworking taxpayers with respect and understanding and not as government-owned slaves," he notes.